

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON, D. C. 20224

Industry Circular No. 67-5

April 19, 1967

DESTRUCTION OF BEER

Brewers and others concerned:

Instances involving laxity in the destruction of beer have come to the attention of this office. Beer removed for destruction and reported destroyed has been salvaged and diverted to beverage use. It appears timely, therefore, to remind brewers of their responsibility to make sure that all beer reported destroyed is in fact destroyed. Where beer reported destroyed is actually consumed, the brewer becomes immediately liable for the tax even though his assumption of destruction is made in good faith. In other words, the brewer must know that his beer was destroyed.

Inquiries regarding this circular should refer to its number and should be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in cursive script, reading "Harold A. Serr".

Harold A. Serr
Director, Alcohol and Tobacco Tax Division